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Annual financial review, 1998

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A. Introduction

1. The Executive Director presents in this report a summary of the financial situation of the United Nations Population Fund (UNFPA) for 1998.

2. Various income and expenditure items have been reclassified in table 1 in accordance with recommendations by the United Nations Board of Auditors (A/53/217). These changes reflect the current presentation of UNFPA financial statements for the year ended 31 December 1998.

3. For comparison purposes, financial information pertaining to 1997 is also included in the text and tables of this report. Tables 11, 12 and 13 highlight financial trends for the past 10 years.

B. Overview

4. Table 1 presents a comparison of income and expenditures for 1997 and 1998. Total income from regular resources in 1998 amounted to $280.6 million and total expenditures to $304.1 million. This resulted in an excess of expenditure over income of $23.5 million. However, surplus general resources brought forward from 1997 amounted to $11.5 million. Thus, after adjusting for excess expenditure in 1998 and the reduction in the level of the operational reserve of $7.0 million, UNFPA was required to draw down from the operational reserve to finance a regular resource deficit of $6.5 million. This deficit, along with a $1.6 million balance of unexpended cost-sharing resources, comprises the negative $4.9 million in unspent regular resources at the end of 1998.

C. Income

5. Total income in 1998 decreased by $12.8 million (4.4 per cent) from the 1997 income level ($293.4 million). Total contributions pledged by 89 Governments in 1998 were $269.2 million, a decrease of $17.9 million in dollar terms from the previous year (1997: $287.1 million). Table 3a includes a summary of donor pledges for 1998 as compared to 1997; table 3b includes donor pledges and payments for 1998. Of UNFPA□s major donors, significant increases in contributions were pledged by Italy and the United Kingdom. The cumulative outstanding balance of unpaid pledges for 1998 and prior years is $1.6 million.

6. Throughout 1998, UNFPA's cash holdings were maintained in relatively stable major currencies, such as the United States dollar. Interest income amounted to $5.9 million (1997: $5.3 million). UNFPA realized a net loss on exchange of $0.6 million as compared with a $3.7 million net loss in 1997. In accordance with the recommendations of the Board of Auditors, UNFPA has reclassified net exchange losses and other miscellaneous expenditures from miscellaneous income to other expenditure (see table 1).

D. Programme expenditures

7. As shown in table 4, total project expenditures in 1998 were $216.6 million (1997: $214.4 million), an increase of $2.2 million (1.0 per cent). United Nations agencies (including the regional commissions) executed projects amounting to $19.9 million (1997: $22.5 million), constituting 9.2 per cent of total project expenditures in 1998. Table 4 also shows the percentage breakdown of project expenditures by United Nations executing agencies for 1997 and 1998. Governments, assisted by UNFPA country offices, executed projects amounting to $62.5 million in 1998 (1997: $55.5 million), accounting for 28.9 per cent of total project expenditures in 1998, an increase from the 1997 level. UNFPA-executed projects totalled $99.2 million in 1998 (1997: $104.3 million), a decrease of 4.9 per cent. Of this amount, $69.0 million is in respect of procurement assistance undertaken on behalf of Governments, representing a 67.9 per cent increase over 1997 ($41.1 million). Expenditures for projects executed by non-governmental organizations (NGOs) (which includes intergovernmental institutions and other agencies) totaled $35.0 million in 1998, an increase of 8.9 per cent from 1997 ($32.1 million), constituting 16.2 per cent of project expenditures.

8. Table 5 shows 1998 expenditures by executing agency and by major expenditure component of the project budgets. It indicates that the major components of UNFPA projects consist of equipment and supplies, 29.9 per cent, and personnel services, 24.4 per cent (1997: 31.2 per cent and 23.5 per cent, respectively).

9. Table 6 provides a breakdown of costs, by executing agency, of technical support services (TSS) and administrative and operational services (AOS) for 1998, which totaled $31.4 million (1997: $30.9 million), or 10.3 per cent of total expenditure. TSS costs amounted to $22.3 million; AOS, $9.1 million.[1]

10. Table 7 shows total project expenditures by country, region and resource allocation category for 1997 and 1998.

11. Programme expenditures, including TSS and AOS, in 1998 ($248.0 million) constituted 81.6 per cent of total expenditure (1997: $245.3 million, or 79.8 per cent of total expenditures).

E. Biennial support budget (BSB) expenditures

12. The total net BSB expenditures in 1998 amounted to $55.5 million (1997: $58.3 million). Of this amount, management and administration costs totaled $20.1 million or 6.6 per cent of total expenditures. Programme support costs amounted to $43.7 million; $31.2 million (1997: $29.7 million) was incurred by country offices and $12.5 million at headquarters (1997: $13.3

[1] Total AOS costs comprise three elements: (a) reimbursements to United Nations executing agencies for support costs - $1.1 million; (b) payment of overhead charges to non-governmental organizations (NGOs) executing UNFPA-financed projects - $1.4 million; and (c) reimbursements to UNFPA for support costs ($3.1 million) and procurement services ($3.4 million) provided to government-executed projects - $6.6 million.

million).[2] Income to the BSB totaled $8.3 million,[3] reflecting the changes agreed to in the budget harmonization process with the exception of the treatment of national income tax reimbursed to UNFPA officials.[4] Tables 12 and 13 show the historical distribution between headquarters and country offices, and between management and administration and programme support costs, respectively. An analysis of the 1998 BSB expenditure by component is contained in table 8.

F. Status of reserves

13. Operational reserve. At its thirty-eighth session in decision 91/36, the Governing Council decided that the level of the operational reserve should be set at 20 per cent of regular resources income for each year of the UNFPA work plan and that the level of the reserve would be reviewed every other year. In accordance with this decision, the operational reserve was reduced from $63 million to $56 million in 1998. However, due to the shortfall in resources, UNFPA drew down from the reserve by $6.5 million, leaving a balance of $49.5 million. UNFPA restored the operational reserve to its authorized level of $56.0 million in 1999.

14. Field office accommodation reserve. A reserve for field office accommodation amounting to $5 million was approved by the Governing Council for 1992-1993 (decision 91/36, para. 17). An amount of $1 million was utilized in 1994 towards the cost of construction of common premises for organizations of the United Nations in Cape Verde, Guinea-Bissau, Maldives and Sao Tome and Principe. In 1998, $96,000 was reimbursed to UNDP as a partial settlement of construction costs in Maldives. UNFPA is considering utilizing part of its original contribution to the reserve to cover its share of costs associated with the UN House programme.

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[2] Until 1997, the biennial support budget consisted of four programmes. Administrative costs included programmes I (executive direction and management) and II (administration, information and external relations services and programme coordination). Programme support costs that were exclusively devoted to programme development and implementation included programme III (programme planning, appraisal and monitoring) and programme IV (which consisted of UNFPA's country offices). Starting with the 1998-1999 biennium, the budget follows the format and guidelines approved by the Executive Board in decision 97/6 on the harmonization of the budgets of UNDP, UNICEF and UNFPA.

[3] These income credits are comprised of: UNFPA support costs ($3.1 million); fees for procurement services ($3.4 million) provided to government-executed projects; support costs charged to projects executed under trust fund arrangements ($0.9 million); and net income from reimbursable procurement services ($0.9 million).

[4] Included in the agreed harmonized format was specific treatment for the reimbursement of income taxes which requires that the total amount paid by the organizations for national income tax be credited back to the biennial support budget and deducted from the respective governments' contributions to the organization. However, UNFPA has made the decision to defer implementation of this aspect of harmonization as it pertains to the financial statements. For 1998, the amount of income tax reimbursed by UNFPA totaled approximately $2.0 million.

G. Liquidity position

15. As at 31 December 1998, UNFPA held cash and investments amounting to $129.1 million, which included $53.4 million in investments of the reserves (1997: $67.0 million) and $62.3 million in investments for trust funds (1997: $54.7 million) (table 2). UNFPA has established a cash forecasting and management system that has enabled the Fund to predict and minimize drawdowns from the operational reserve. However, due to increased rates of programme implementation and decreased levels of contributions, UNFPA drew down from the operational reserve in 1998. As a result of the decline in available resources, it is likely that, in 1999, the reserve will again be utilized to temporarily finance ongoing activities.

H. UNFPA trust funds

16. Table 9 shows that in 1998 total income from donors and other sources for projects financed through trust funds, including those funded through multi-bilateral sources, and from procurement services was $57.6 million (1997: $35.3 million). Total expenditures from trust funds were $51.6 million (1997: $28.1 million). Transfers and adjustments to trust fund resources, including refunds to donors, were a negative 0.8 million (1997: $0.7 million).

17. As at 1 January 1998, the unexpended balance of trust funds was $47.9 million, which, when added to total net income of $56.8 million, including transfers and adjustments, resulted in a total amount available for programming in 1998 of $104.7 million. The unexpended balance as at 31 December 1998 of $53.1 million is available to finance trust fund activities in 1999. Table 10 shows programme expenditures from trust funds by country for 1997 and 1998. These figures include project costs and support costs paid by trust funds.

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Table 1

Statement of income and expenditure for the twelve months ended 31 December
(Millions of US dollars)

	General Fund			Trust Funds		
	1997	1998	% Change	1997	1998	% Change
Income						
Net voluntary and cost-sharing contributions	287.3	273.0	-5%	33.1	54.9	66%
Interest income	5.3	5.9	12%	2.2	2.8	24%
Miscellaneous income (net)	0.8	1.7	122%	0.0	0.0	
Total income	**293.4**	**280.6**	**-4%**	**35.3**	**57.8**	**63%**
Expenditure						
Programme expenditure						
United Nations agencies	22.5	19.9	-12%	0.6	0.0	-100%
Governments	56.5	62.5	13%	5.3	0.0	-100%
UNFPA	104.3	99.2	-5%	19.4	0.0	-100%
NGOs	32.1	36.0	9%	1.5	0.0	-100%
Subtotal - Project expenditure	214.4	216.6	1%	26.8	49.4	84%
Technical support costs	23.5	22.3	-5%	0.0	0.0	
Administrative and operational services	7.3	9.1	24%	1.3	2.2	77%
Subtotal - Other programme costs	30.9	31.4	2%	1.3	2.2	77%
Total programme expenditure	245.3	248.0	1%	28.1	51.6	84%
Biennial Support Budget						
Programme Support	43.0	43.7	2%	0.0	0.0	
Management and Administration	20.8	20.1	-3%	0.0	0.0	
Less: Income to the budget	(5.5)	(8.3)	52%	0.0	0.0	
Total Biennial Support Budget costs	58.3	55.5	-5%	0.0	0.0	
Other Expenditure a_/	3.6	0.6	-84%			
Total Expenditure	**307.3**	**304.1**	**-1%**	**28.1**	**51.6**	**84%**
Provision for write-off of non-convertible currencies b_/	0.0	0.0	0%			
Surplus income/(Expenditure)	**(14.0)**	**(23.5)**	**68%**	**7.2**	**6.0**	**-17%**

Statement of movement of resources

	1997	1998	1997	1998
Balance as at 1 January	27.2	11.5	39.9	47.9
Surplus income/(expenditure)	(14.0)	(23.5)	7.2	6.0
Transfer to/from operational reserve c_/	0.0	7.0	0.0	0.0
Transfer to/from trust funds d_/	(1.7)	0.0	0.7	(0.8)
Total unspent resources as at 31 December	11.5	(4.9)	47.9	53.1

Note: Figures may not add up to totals given due to rounding.

a_/ In accordance with the recommendations of the Board of Auditors, net exchange losses and other miscellaneous expenditure have been reclassified from miscellaneous income to other expenditure.

b_/ A provision for write-off of $30,000 was made to reflect the over-valuation of the currency of the former Czechoslovakia.

c_/ The operational reserve was reduced from $63.0 million to $56.0 million to maintain the reserve at 20 per cent of regular resource income.

d_/ Global Contraceptive Commodity Programme (1997: $1.7 million).

Table 2

Statement of assets, liabilities and reserves & fund balances as at 31 December
(Millions of US dollars)

	General Fund		Trust Funds	
	1997	1998	1997	1998
Assets				
Cash	1.2	0.1	0.2	0.0
Investments held for:				
Operational reserve	63.0	49.5	0.0	0.0
Reserve for field accommodation	4.0	3.9	0.0	0.0
Cost-sharing	0.4	1.5	0.0	0.0
Trust funds	39.7	32.1	0.0	0.0
General resources	29.5	11.7	15.0	30.2
Total cash and investments	137.8	98.9	15.2	30.2
Pledges receivable from Governments	21.1	1.6	0.0	0.0
Accounts receivable				
Non-convertible currencies	0.0	0.0	0.0	0.0
Due from General Fund	0.0	0.0	39.7	32.1
Due from UNDP	0.0	2.8	0.0	0.0
Accrued interest	1.7	1.1	0.1	0.8
Other accounts receivable and deferred charges	0.7	1.3	0.0	0.1
Advances				
Operating funds provided to:				
Governments	19.7	19.4	2.9	1.4
Executing agencies	2.3	2.1	0.3	0.4
Inter-governmental institutions & NGOs	10.7	12.2	0.7	3.8
Advance to Reserve for Field Accommodation	1.0	1.1	0.0	0.0
Total Assets	**195.1**	**140.5**	**58.8**	**68.8**
Liabilities, Reserves and Fund Balances				
Liabilities				
Accounts payable	4.3	7.7	0.0	0.0
Operating funds payable to:				
Governments	2.8	1.9	0.2	0.8
UN agencies	5.4	4.3	0.6	0.9
Inter-governmental institutions & NGOs	2.2	2.6	0.1	0.4
Unliquidated obligations of executing agencies	40.8	35.7	10.0	13.5
Due to UNDP	20.2	0.0	0.0	0.0
Due to UNFPA trust funds	39.7	32.1	0.0	0.0
Due to Junior Professional Officers programme	0.1	0.1	0.0	0.0
Subtotal - Liabilities	115.6	84.4	10.9	15.7
Reserves and Fund Balances				
Operational reserve	63.0	49.5	0.0	0.0
Reserve for Field Accommodation	5.0	5.0	0.0	0.0
Unexpended Cost-sharing resources	0.4	1.5	0.0	0.0
Unexpended General resources	11.1	0.0	47.9	53.1
Subtotal - Reserves and Fund Balances	79.5	56.1	47.9	53.1
Total Liabilities, Reserves and Fund Balances	**195.1**	**140.5**	**58.8**	**68.8**

Note: Figures may not add up to totals given due to rounding.

Table 3a

Summary of pledges by donor Governments as at 31 December 1998

		1997 Pledges			1998 Pledges			Pledges Perct.(%) Change a_/
		National Currency		$US	National Currency		$US	
Major Donors b_/								
Australia	(A$)	2,040,000		1,593,750	2,041,000		1,267,702	(20)
Belgium	(BF)	65,000,000		1,719,579	65,000,000		1,752,022	2
Canada	(C$)	9,050,000		6,487,539	9,100,000		6,453,901	(1)
Denmark	(Dkr)	220,000,000		32,799,197	220,000,000		33,299,773	2
		7,000,000	c_/	1,043,213				
Finland	(MK)	62,000,000		11,915,515	66,835,387		12,376,924	4
		14,000,000	c_/	2,623,049	9,000,000	c_/	1,774,273	(32)
Germany	(DM)	42,000,000		24,282,976	42,000,000		23,866,878	(2)
Italy	(L)	2,000,000,000		1,123,596	2,500,000,000		1,432,665	28
Japan	(Yen)			54,420,000	5,772,560,000		48,920,000	(10)
Netherlands	(Fls)	77,000,000		39,853,602	78,500,000		39,004,779	(2)
		9,000,000	c_/	4,522,613				
Norway	(Nkr)	195,900,000		28,268,687	205,900,000		27,223,414	(4)
Sweden	(Skr)	116,000,000		15,176,579	125,000,000		16,053,942	6
Switzerland	(SWF)	10,000,000		6,896,552	10,000,000		7,194,245	4
United Kingdom	(£)	9,000,000		14,821,006	13,000,000		21,850,282	47
		4,000,000	c_/	6,666,667				
		1,000,000	d_/	1,666,667				
United States	(US$)			25,000,000			20,000,000	(20)
Subtotal				280,880,787			262,470,800	
Other Donors e_/								
Austria	(S)	6,800,000		545,956	6,100,200		571,315	5
China	(YRMB)			400,000			820,000	105
France	(FF)	4,000,000		675,676	6,000,000		1,005,025	49
		1,350,000	c_/	229,202				
Egypt							103,245	
India	(Rs)	9,000,000		249,307	9,000,000		212,967	(15)
Indonesia	(RP)			174,148			145,744	(16)
Ireland	(L)	275,000		429,935			421,860	(2)
Luxembourg	(LuxF)	10,000,000		279,936	14,000,000		368,066	31
New Zealand	(NZ$)	1,200,000		821,640			747,370	(9)
Pakistan	(Rs)			500,000			500,000	-
Republic of Korea	(W)			525,000			394,000	(25)
Russian Federation	(R)			150,000			150,000	-
Spain	(PTS)	60,000,000		408,455	60,000,000		431,270	6
Turkey							108,000	
Subtotal				5,389,255			5,978,862	
Remaining Donors f_/				779,455			708,559	
Total				287,049,497			269,158,221	
Adjustments for prior periods (net)				27,179				
Grand Total Pledges				**287,076,676**			**269,158,221**	

a_/ All percentage changes are based on the currency of the pledge.
b_/ Major donors as defined here comprise of Governments that have pledged the equivalent of US$1 million or more.
c_/ Supplementary contribution.
d_/ Supplementary contribution for Global Contraceptive Commodity Programme (GCCP).
e_/ Other donors include 12 countries each year, in 1997 and 1998, contributing pledges of US$ 100,000 or more.
f_/ Remaining donors include 62 in 1997 and 61 in 1998.

Table 3b

Status of voluntary contributions pledged as at 31 December 1998

(United States dollars)

Donor	Balance due as at 1 January 1998 for prior years	Additions and adjustments for prior years	Pledges for 1998	Pledges for 1999 and future years		Total	Total payments a/ received in 1998	Unpaid pledges as at 31 December 1998	Composition of Balance Due	
				Local Currency	United States dollars				For 1998 and prior years	For 1999 and future years
Albania	369	9	-	-	-	378	-	378	378	0
Algeria	21,392	(156)	5,104	300,000	5,309	31,649	5,104	26,545	21,236	5,309
Andorra	-	-	6,000	-	-	6,000	6,000	0	-	0
Australia	-	-	1,267,702	-	-	1,267,702	1,267,702	0	-	0
Austria	-	-	571,315	6,400,000	537,815	1,109,130	571,315	537,815	-	537,815
Bahamas	500	-	-	-	-	500	-	500	500	0
Bangladesh	25,000	-	25,000	-	25,000	75,000	-	75,000	50,000	25,000
Barbados	-	-	3,500	-	-	3,500	3,500	0	-	0
Belgium	-	202,136	1,752,022	70,000,000	1,988,636	3,942,814	1,954,178	1,988,636	-	1,988,636
Benin	-	-	1,000	-	-	1,000	-	1,000	1,000	0
Bhutan	-	-	4,405	-	-	4,405	4,405	0	-	0
Bolivia	4,000	-	4,000	-	4,000	12,000	4,000	8,000	4,000	4,000
Botswana	-	-	1,538	-	-	1,538	1,538	0	-	0
Brazil	15,000	-	15,000	-	-	30,000	-	30,000	30,000	0
British Virgin Islands	-	-	505	-	-	505	505	0	-	0
Bulgaria	104	-	74	300,000	178	354	104	250	74	176
Burkina Faso	1,698	(69)	6,515	-	-	8,144	8,144	0	-	0
Canada	-	-	6,453,901	-	-	6,453,901	6,453,901	0	-	0
Central African Republic	1,188	36	-	-	-	1,224	-	1,224	1,224	0
Chile	1,000	-	6,000	-	5,000	12,000	6,000	6,000	1,000	5,000
China	-	-	820,000	-	-	820,000	820,000	0	-	0
Colombia	-	-	40,000	-	40,000	80,000	39,929	40,071	71	40,000
Comoros	1,584	48	-	-	-	1,632	-	1,632	1,632	0
Cote d'Ivoire	3,398	101	5,000	-	5,000	13,497	-	13,497	8,497	5,000
Cyprus	943	57	-	-	-	1,000	-	1,000	1,000	0
Czech Republic	59,880	1,096	65,359	2,000,000	71,174	197,509	60,976	136,533	65,359	71,174
Denmark	-	-	33,299,773	-	-	33,299,773	33,299,773	0	-	0
Djibouti	1,000	-	1,000	-	1,000	3,000	-	3,000	2,000	1,000
Dominican Republic	7,143	(691)	-	-	-	6,452	-	6,452	6,452	0
Egypt	269,992	13,761	103,245	-	-	386,998	207,103	179,895	179,895	0
Equatorial Guinea	2,886	86	-	-	-	2,972	-	2,972	2,972	0
Ethiopia	-	-	4,286	30,000	3,999	8,285	4,286	3,999	-	3,999
Federated States of Micronesia	3,000	-	-	-	-	3,000	-	3,000	3,000	0
Fiji	3,425	(848)	2,577	5,000	2,577	7,731	-	7,731	5,154	2,577
Finland	-	-	14,151,197	-	-	14,151,197	14,151,197	0	-	0
France	229,202	(3,826)	1,005,025	-	-	1,230,401	1,230,401	0	-	0
Gambia	5,000	-	-	-	-	5,000	-	5,000	5,000	0
Germany	-	-	23,866,878	-	-	23,866,878	23,866,878	0	-	0
Ghana	-	-	10,000	-	10,000	20,000	-	20,000	10,000	10,000
Guatemala	1,528	-	-	-	-	1,528	-	1,528	1,528	0
Iceland	-	-	7,441	500,000	7,440	14,881	6,997	7,884	444	7,440
India	-	-	212,967	9,000,000	213,422	426,389	212,967	213,422	-	213,422
Indonesia	-	-	145,744	-	-	145,744	145,744	0	-	0
Iran, Islamic Republic	50,000	-	-	-	-	50,000	-	50,000	50,000	0
Ireland	-	-	421,860	-	-	421,860	421,860	0	-	0

Table 3b (continued)

Status of voluntary contributions pledged as at 31 December 1998

(United States dollars)

Donor	Balance due as at 1 January 1998 for prior years	Additions and adjustments for prior years	Pledges for 1998	Pledges for 1999 and future years		Total	Total payments a/ received in 1998	Unpaid pledges as at 31 December 1998	Composition of Balance Due	
				Local Currency	United States dollars				For 1998 and prior years	For 1999 and future years
Italy	-	-	1,432,865	-	-	1,432,865	1,432,865	0	-	0
Japan	16,860,000	-	48,920,000	-	-	65,780,000	65,780,000	0	-	0
Jordan	-	-	48,023	-	-	48,023	48,023	0	-	0
Kenya	-	-	5,000	-	-	5,000	-	5,000	5,000	0
Kuwait	5,000	-	-	-	-	5,000	-	5,000	5,000	0
Lao People's Democratic Republic	1,000	-	1,000	-	600	2,600	-	2,600	2,000	600
Lebanon	6,000	-	-	-	-	6,000	-	6,000	6,000	0
Lesotho	-	206	825	-	-	1,031	206	825	825	0
Libyan Arab Jamahiriya	10,000	-	-	-	-	10,000	-	10,000	10,000	0
Luxembourg	-	-	368,066	16,000,000	454,545	822,611	368,066	454,545	-	454,545
Madagascar	1,430	490	-	-	-	1,920	490	1,430	1,430	0
Malawi	9,169	(3,674)	2,302	-	-	7,797	-	7,797	7,797	0
Malaysia	15,000	-	15,000	-	15,000	45,000	15,000	30,000	15,000	15,000
Maldives	-	-	2,000	-	2,000	4,000	2,000	2,000	-	2,000
Mauritania	3,949	(580)	2,469	-	-	4,938	-	4,938	4,938	0
Mauritius	-	-	4,250	-	-	4,250	4,250	0	-	0
Mongolia	4,000	-	4,000	-	4,000	12,000	-	12,000	8,000	4,000
Morocco	1,905	-	8,000	-	-	9,905	-	9,905	9,905	0
Mozambique	2,451	(14)	-	-	-	2,437	-	2,437	2,437	0
Myanmar	4,835	-	172	60,000	172	5,179	-	5,179	5,007	172
Namibia	500	-	1,000	-	-	1,500	1,000	500	500	0
Nepal	6,000	-	5,056	-	-	11,056	5,056	6,000	6,000	0
Netherlands	-	-	39,004,779	78,500,000	40,885,417	79,890,196	39,004,779	40,885,417	-	40,885,417
New Zealand	-	-	747,370	-	-	747,370	747,370	0	-	0
Nigeria	3,079	(120)	-	-	-	2,959	-	2,959	2,959	0
Niue	311	(24)	575	-	-	862	862	0	-	0
Norway	-	-	27,223,414	-	-	27,223,414	27,223,414	0	-	0
Pakistan	45,558	-	500,000	-	500,000	1,045,558	45,558	1,000,000	500,000	500,000
Panama	-	-	6,669	-	-	6,669	6,669	0	-	0
Paraguay	27,000	-	-	-	-	27,000	-	27,000	27,000	0
Peru	10,000	-	-	-	-	10,000	-	10,000	10,000	0
Philippines	58,309	(9,397)	50,891	-	-	99,803	48,912	50,891	50,891	0
Poland	-	-	23,214	86,600	25,697	48,911	23,214	25,697	-	25,697
Portugal	-	-	55,000	-	55,000	110,000	40,000	70,000	15,000	55,000
Republic of Korea	-	-	394,000	-	-	394,000	394,000	0	-	0
Romania	-	-	653	100,000,000	10,074	10,727	-	10,727	653	10,074
Russian Federation	-	-	150,000	-	-	150,000	-	150,000	150,000	0
Rwanda	-	-	1,302	-	-	1,302	1,302	0	-	0
Samoa	-	-	5,000	-	5,000	10,000	-	10,000	5,000	5,000
Saudia Arabia	30,000	-	30,000	-	30,000	90,000	30,000	60,000	30,000	30,000
Senegal	-	10,619	-	-	-	10,619	10,619	0	-	0
Seychelles	100	-	100	-	-	200	-	200	200	0
Slovenia	904	11	938	104,000	650	2,503	870	1,633	983	650
South Africa	-	-	17,945	-	-	17,945	17,945	0	-	0
Spain	-	-	431,270	-	-	431,270	431,270	0	-	0
Sri Lanka	15,000	-	15,000	-	-	30,000	30,000	0	-	0

Table 3b (continued)

Status of voluntary contributions pledged as at 31 December 1998

(United States dollars)

Donor	Balance due as at 1 January 1998 for prior years	Additions and adjustments for prior years	Pledges for 1998	Pledges for 1999 and future years		Total	Total payments a/ received in 1998	Unpaid pledges as at 31 December 1998	Composition of Balance Due	
				Local Currency	United States dollars				For 1998 and prior years	For 1999 and future years
Sudan	1,000	-	30,000	-	-	31,000	-	31,000	31,000	0
Swaziland	412	(61)	-	-	-	351	-	351	351	0
Sweden	-	-	16,053,942	-		16,053,942	16,053,942	0	-	0
Switzerland	-	-	7,194,245	11,000,000	7,801,418	14,995,663	7,194,245	7,801,418	-	7,801,418
Syrian Arab Republic	-	-	1,804	-	-	1,804	1,804	0	-	0
Thailand	-	-	95,580	-	96,000	191,580	191,580	0	-	0
Togo	5,093	152	-	-	-	5,245	-	5,245	5,245	0
Tokelau Islands	-	1,500	-	-	-	1,500	1,500	0	-	0
Trinidad and Tobago	-	-	5,000	-	-	5,000	5,000	0	-	0
Trust Territory of the Pacific Islands	-	-	2,000	-	-	2,000	2,000	0	-	0
Tunisia	22,936	320	24,343	25,000	23,256	70,855	24,343	46,512	23,256	23,256
Turkey	130,563	-	108,000	-	-	238,563	108,000	130,563	130,563	0
Turks and Caicos Islands	-	-	4,804	-	-	4,804	4,804	0	-	0
Uganda	4,963	(809)	-	-	-	4,154	-	4,154	4,154	0
United Kingdom	-	(1,666,667)	21,850,282	-	-	20,183,615	20,183,615	0	-	0
United Republic of Tanzania	9,868	(886)	898	-	-	9,880	-	9,880	9,880	0
United States of America	3,029,000	-	20,000,000	-	-	23,029,000	23,029,000	0	-	0
Uruguay	25,000	-	-	-	-	25,000	25,000	0	-	0
Vanuatu	5,000	-	-	-	-	5,000	-	5,000	5,000	0
Venezuela	-	-	9,906	-	-	9,906	9,906	0	-	0
Viet Nam	3,436	100	3,536	-	-	7,072	3,536	3,536	3,536	0
Yemen Arab Republic	-	10,000	10,000	-	-	20,000	20,000	0	-	0
Zambia	2,000	-	-	-	-	2,000	-	2,000	2,000	0
Zimbabwe	621	(351)	-	-	-	270	-	270	270	0
TOTAL	21,069,722	(1,447,425)	269,158,221		52,829,377	341,609,895	287,326,322	54,283,573	1,550,196	52,733,377

Table 4

Project expenditure by executing agency (1997 and 1998)
(Millions of US dollars)

Executing Agency	1997		1998	
	$	Percentage of total expenditure	$	Percentage of total expenditure
United Nations	4.23	1.97%	2.72	1.26%
UN-OPS	0.10	0.04%	0.15	0.07%
ECA	0.08	0.04%	0.21	0.10%
ECE	0.51	0.24%	0.87	0.40%
ECLAC	0.60	0.28%	0.51	0.24%
ESCAP	0.97	0.45%	1.04	0.48%
ESCWA	0.19	0.09%	0.12	0.05%
FAO	0.81	0.38%	0.92	0.42%
ILO	2.20	1.03%	1.80	0.83%
UNIDO	(0.02)	-0.01%	0.00	0.00%
UNESCO	3.33	1.55%	3.56	1.64%
UNICEF	0.10	0.05%	0.00	0.00%
UNIFEM	0.01	0.00%	0.28	0.13%
UNRWA	0.08	0.04%	0.04	0.02%
WHO	9.33	4.35%	7.65	3.53%
Subtotal	22.53	10.51%	19.87	9.17%
Governments a_/	55.46	25.87%	62.52	28.86%
NGOs b_/	32.14	14.99%	35.01	16.16%
UNFPA c_/	104.28	48.64%	99.21	45.80%
TOTAL	214.40	100.00%	216.60	100.00%

Note: Figures may not add up to totals given due to rounding.

a_/ Government-executed project expenditure does not include $16.9 million of cash advances in 1997 and $17.5 million of cash advances in 1998, which were reported as the balance of operating fund accounts receivable and payable with Governments at year-end.

b_/ NGO-executed project expenditure does not include $8.6 million of cash advances in 1997 and $9.6 million of cash advances in 1998, which were reported as the balance of operating fund accounts receivable and payable with NGOs at year-end.

c_/ Includes UNFPA procurement assistance in respect of Government-executed projects amounting to $41.1 million in 1997 and $69.0 million in 1998.

Table 5

Project expenditure by executing agency and by major component, 1998
(Thousands of US dollars)

Executing Agency	Personnel services	Sub-contracts	Training (fellowships)	Equipment and supplies	Miscellaneous	Total Project Expenditure
UNITED NATIONS	2,577	80	241	90	(266)	2,722
UN-OPS	40	45	52	8	5	150
ECA	104	0	104	0	0	208
ECE	426	155	267	10	8	866
ECLAC	392	9	86	0	26	513
ESCAP	621	150	206	14	53	1,044
ESCWA	33	0	76	0	6	115
FAO	408	124	277	19	88	916
ILO	1,203	87	310	122	77	1,799
UNESCO	1,587	786	620	273	297	3,563
UNICEF	(72)	0	43	27	2	0
UNIDO	0	0	0	0	0	0
UNIFEM	134	62	66	0	19	281
UNRWA	0	0	0	44	0	44
WHO	2,406	3,544	1,331	(42)	412	7,651
UN agencies total	9,859	5,042	3,679	565	727	19,872
Governments	11,169	10,770	20,758	12,820	6,998	62,515
NGOs	12,566	8,660	7,870	2,568	3,341	35,005
UNFPA	19,337	13,083	14,415	48,889	3,487	99,211 a_/
Total	52,931	37,555	46,722	64,842	14,553	216,603
Per cent of total	24.4%	17.3%	21.6%	29.9%	6.7%	100.0%

Note: Figures may not add up to totals given due to rounding.

a_/ Includes UNFPA procurement assistance in respect of government-executed projects amounting to $69.0 million.

Table 6

Technical support services and administrative and operational services costs, 1998
(Thousands of US dollars)

Executing Agency	Technical support services	Administrative and operational services	Total
United Nations	1,258	157	1,415
UN-OPS	0	11	11
ECA	1,738	0	1,738
ECE	0	45	45
ECLAC	117	38	155
ESCAP	656	89	745
ESCWA	517	0	517
FAO	1,684	58	1,742
ILO	2,671	129	2,800
UNESCO	2,108	232	2,340
UNIFEM	348	21	369
UNRWA	0	6	6
WHO	3,086	347	3,433
UN agencies total	14,183	1,133	15,316
Governments	0	3,126	3,126
NGOs	107	1,372	1,479
UNFPA	8,016	3,448	11,464
Total	22,306	9,079	31,385

Note: Figures may not add up to totals given due to rounding.

Table 7

Project expenditures by country for 1997 and 1998
(Thousands of US dollars)

Country	Category *	1997	1998	Per cent change
Africa region (sub-Saharan)				
Angola	A	2,060.0	2,243.8	9%
Benin	A	2,944.1	2,606.5	-11%
Burkina Faso	A	2,098.0	1,169.5	-44%
Burundi	A	1,418.7	1,263.8	-11%
Cameroon	A	1,875.0	960.3	-49%
Cape Verde	A	886.4	971.9	10%
Central African Republic	A	919.2	459.8	-50%
Chad	A	1,352.1	1,217.6	-10%
Comoros	A	580.1	739.5	27%
Congo	A	257.9	660.2	156%
Cote d'Ivoire	A	1,845.0	1,243.8	-33%
Democratic Republic of the Congo	A	140.3	158.2	13%
Equatorial Guinea	A	1,005.7	731.0	-27%
Eritrea	A	1,121.7	1,497.0	33%
Ethiopia	A	5,794.0	1,815.2	-69%
Gambia	A	646.9	294.2	-55%
Ghana	A	1,921.6	4,707.0	145%
Guinea	A	966.3	800.4	-17%
Guinea-Bissau	A	596.3	271.3	-54%
Kenya	A	2,039.2	1,622.0	-20%
Lesotho	A	690.2	46.1	-93%
Liberia	A	62.4	682.7	994%
Madagascar	A	1,668.9	2,393.4	43%
Malawi	A	2,825.9	3,237.4	15%
Mali	A	2,338.6	1,780.1	-24%
Mauritania	A	992.3	843.2	-15%
Mozambique	A	3,030.1	3,939.5	30%
Niger	A	2,160.3	3,568.8	65%
Nigeria	A	2,887.2	3,541.9	23%
Rwanda	A	1,486.7	861.1	-42%
Sao Tome and Principe	A	477.3	246.9	-48%
Senegal	A	3,061.0	973.9	-68%
Sierra Leone	A	267.9	633.2	136%
Togo	A	720.2	996.7	38%
Uganda	A	3,018.4	6,041.8	100%
United Republic of Tanzania	A	4,177.5	3,651.8	-13%
Zambia	A	2,630.5	1,577.3	-40%
Subtotal category A		62,963.9	60,448.9	-4%
Botswana	B	911.4	512.9	-44%
Gabon	B	426.1	353.0	-17%
Namibia	B	1,408.7	1,765.3	25%
South Africa	B	1,259.4	722.8	-43%
Swaziland	B	677.9	300.6	-56%
Zimbabwe	B	1,792.3	966.9	-46%
Subtotal category B		6,475.7	4,621.5	-29%
Mauritius	C	290.3	247.5	-15%
Seychelles	O	100.6	105.5	5%
Country projects total		69,830.5	65,423.5	-6%
Regional projects total		4,742.2	5,405.3	14%
Africa (sub-Saharan) regional total		74,572.7	70,828.8	-5%

Table 7 (continued)

Project expenditures by country for 1997 and 1998
(Thousands of US dollars)

Country	Category *	1997	1998	Per cent change
Asia and the Pacific				
Afghanistan	A	10.3	338.2	3187%
Bangladesh	A	6,752.2	6,909.9	2%
Bhutan	A	1,075.7	919.9	-14%
Cambodia	A	3,918.1	6,735.4	72%
India	A	8,765.2	8,305.4	-5%
Kiribati	A	64.8	20.6	-68%
Lao People's Democratic Republic	A	429.1	747.7	74%
Maldives	A	763.8	434.9	-43%
Mongolia	A	854.8	1,445.5	69%
Myanmar	A	954.7	999.8	5%
Nepal	A	2,028.8	6,587.8	225%
Pakistan	A	4,568.1	4,262.9	-7%
Samoa	A	51.7	(8.0)	-115%
Solomon Islands	A	111.6	67.1	-40%
Tuvalu	A	22.0	27.0	23%
Vanuatu	A	90.1	28.3	-69%
Subtotal category A		30,461.0	37,822.6	24%
Fed. States of Micronesia	B	182.9	19.5	-89%
Indonesia	B	2,290.8	5,385.1	135%
Iran (Islamic Republic of)	B	1,791.4	2,030.1	13%
Malaysia	B	174.5	138.2	-21%
Papua New Guinea	B	1,867.5	704.6	-62%
Philippines	B	6,115.4	3,473.3	-43%
Viet Nam	B	4,820.9	5,492.6	14%
Subtotal category B		17,243.4	17,243.5	0%
China	C	57.9	1,326.7	2192%
Democr. People's Rep. of Korea	C	2,324.0	627.3	-73%
Fiji	C	253.3	(109.5)	-143%
Sri Lanka	C	909.8	1,711.1	88%
Thailand	C	1,472.2	102.0	-93%
Subtotal category C		5,017.1	3,657.7	-27%
Azerbaijan	T	709.0	677.6	-4%
Central Asian countries	T	928.6	920.0	-1%
Kazakhstan	T	263.0	1,080.0	311%
Kyrgyzstan	T	1,068.7	850.9	-20%
Tajikistan	T	770.6	391.9	-49%
Turkmenistan	T	772.9	667.1	-14%
Uzbekistan	T	393.8	1,507.6	283%
Subtotal countries w. economies in transition		4,906.6	6,095.1	24%
Cook Islands	O	76.8	(20.8)	-127%
Marshall Islands	O	250.1	60.0	-76%
Niue	O	16.0	3.7	-79%
Pacific Multi-Islands	O	694.9	724.1	4%
Palau	O	43.8	6.0	-86%
Republic of Korea	O	0.0	146.6	
Tokelau	O	21.4	11.0	-49%
Tonga	O	53.0	(89.1)	-268%
Subtotal other countries		1,158.0	841.4	-27%
Country and territory projects total		58,786.0	65,660.3	12%
Regional projects total		3,578.7	4,205.2	18%
Asia and the Pacific Total		62,364.7	69,865.5	12%

Table 7 (continued)

Project expenditures by country for 1997 and 1998
(Thousands of US dollars)

Country	Category *	1997	1998	Per cent change
Arab States				
Djibouti	A	382.2	390.5	8%
Egypt	A	3,143.0	1,469.9	-53%
Somalia	A	596.3	928.1	56%
Sudan	A	1,749.2	2,487.9	42%
Yemen	A	2,226.0	756.5	-66%
Subtotal category A		8,076.8	6,033.0	-25%
Algeria	B	665.7	530.5	-20%
Iraq	B	139.5	806.6	478%
Jordan	B	1,138.3	155.0	-86%
Lebanon	B	298.2	361.0	21%
Morocco	B	1,672.0	4,636.5	177%
Syrian Arab Republic	B	2,215.0	2,737.4	24%
Tunisia	B	672.7	1,273.6	89%
Subtotal category B		6,801.4	10,500.5	54%
Bahrain	O	27.2	14.8	-45%
Cyprus	O	0.0	19.0	
Libyan Arab Jamahiriya	O	11.2	0.0	-100%
Oman	O	66.0	(4.2)	-106%
Occupied Palestinian Territories	O	1,791.4	765.8	-57%
United Arab Emirates	O	0.0	6.6	
Subtotal other countries		1,895.7	802.0	-58%
Country projects total		16,773.9	17,335.5	3%
Regional projects total		1,514.4	1,497.1	-1%
Arab States regional total		18,288.3	18,832.6	3%
Europe				
Turkey	B	722.5	1,268.7	76%
Albania	T	242.1	558.7	131%
Armenia	T	485.3	347.1	-28%
Belarus	T	24.9	42.0	69%
Bosnia and Herzegovina	T	242.6	164.5	-32%
Bulgaria	T	314.0	4.8	-98%
Croatia	T	0.0	0.0	
Estonia	T	0.0	25.2	
Georgia	T	899.2	158.0	-82%
Latvia	T	96.4	50.7	-47%
Lithuania	T	23.6	16.7	-29%
Moldova, Republic of	T	225.3	49.0	-78%
Poland	T	225.8	139.8	-38%
Romania	T	501.5	432.5	-14%
Russian Federation	T	302.8	231.0	-24%
Ukraine	T	204.6	449.7	120%
Subtotal countries with economies in transition		3,788.2	2,669.6	-30%
Country projects total		4,510.7	3,938.3	-13%
Regional projects total		1,183.6	1,664.2	41%
Europe regional total		5,694.3	5,602.5	-2%
Arab States and Europe grand total		23,982.6	24,435.1	2%

Table 7 (continued)

Project expenditures by country for 1997 and 1998
(Thousands of US dollars)

Country	Category *	1997	1998	Per cent change
Latin America and the Caribbean				
[illegible]	A	1,736.4	2,708.0	56%
Nicaragua	A	2,714.7	2,239.7	-17%
Subtotal category A		4,451.1	4,947.8	11%
Belize	B	65.7	38.9	-41%
Bolivia	B	2,184.5	1,416.6	-35%
Brazil	B	2,162.0	2,380.0	10%
Colombia	B	763.5	400.5	-48%
Dominican Republic	B	1,480.9	1,295.4	-13%
Ecuador	B	1,603.4	1,266.0	-21%
El Salvador	B	969.9	586.6	-40%
Guatemala	B	567.8	544.0	-4%
Guyana	B	21.6	168.6	680%
Honduras	B	1,492.2	1,142.6	-23%
Jamaica	B	290.4	(35.9)	-112%
Mexico	B	1,791.8	1,950.3	9%
Paraguay	B	966.2	615.8	-36%
Peru	B	3,091.6	2,024.5	-35%
Saint Lucia	B	5.0	8.0	60%
Saint Vincent and the Grenadines	B	21.1	4.1	-80%
Trinidad and Tobago	B	0.0	20.3	
Venezuela	B	463.7	374.9	-19%
Subtotal category B		17,941.4	14,201.4	-21%
Chile	C	135.5	185.1	37%
Costa Rica	C	260.1	177.8	-32%
Cuba	C	911.1	639.1	-30%
Panama	C	345.1	342.0	-1%
Suriname	C	25.5	21.3	-16%
Uruguay	C	275.1	256.4	-7%
Subtotal category C		1,952.4	1,621.7	-17%
Argentina	O	60.6	50.9	-16%
Antigua and Barbuda	O	0.0	12.1	
Barbados	O	37.9	0.5	-99%
Caribbean	O	591.0	1,493.4	153%
Dominica	O	1.3	(5.0)	-498%
Grenada	O	60.0	15.4	-74%
Montserrat	O	0.0	0.0	
Turks and Caicos Islands	O	0.0	0.0	
Subtotal other countries		750.7	1,567.3	109%
Country projects total		23,032.4	22,338.1	-3%
Regional projects total		2,306.8	2,320.0	1%
Latin America and the Caribbean regional total		25,339.3	24,658.1	-3%
Interregional		26,081.0	26,815.5	3%
Regional projects		13,325.9	15,091.8	13%
Category A		105,952.7	109,252.2	3%
Category B		49,184.3	47,635.6	-3%
Category C		7,259.8	5,526.9	-24%
Countries with economies in transition		8,694.8	8,764.7	1%
Other countries		3,905.0	3,316.3	-15%
Grand total		**214,403.5**	**216,603.1**	**1%**

* Categorization of countries into group A, group B, group C, group T (countries with economies in transition) and group O (other countries) as defined in DP/FPA/1996/15.

Table 8

Biennial Support Budget

Comparison of 1997 and 1998 expenditure
(Thousands of US Dollars)

Description	1997	1998
Posts	44,157.3	45,675.7
Other Staff Costs	782.5	829.7
Consultants	355.5	641.0
Travel on official business	1,620.2	1,904.0
Operating Expenses	9,657.8	10,217.0
Furniture and Equipment	3,103.0	2,173.2
Reimbursements to UN/UNDP a_/	3,833.3	2,353.2
Gross total	63,809.4	63,793.8
Less: Credits b_/	5,500.2	8,334.0
Net Total	58,309.2	55,459.8

a_/ Includes contributions to cover field visits of the Executive Board.

b_/ Includes (1) credits earned from support charges assessed by UNFPA to Government-executed projects, (2) fees charged to projects for procurement activities, as well as (3) income derived from support costs charged to trust funds for the execution of projects administered by UNFPA and (4) net income from reimbursable procurement activities.

Table 9

Trust Funds: Income and expenditure for 1997 and 1998
(Millions of US dollars)

	1997	1998	Per cent change
Income			
- Multi-bilateral projects	29.4	30.2	2.9%
- Procurement services	4.2	25.5	507.3%
- Other trust funds	1.8	1.9	9.7%
Total income	35.3	57.6	63.2%
Expenditure			
- Multi-bilateral projects	15.7	22.6	44.3%
- Procurement services	8.6	24.1	179.0%
- Other trust funds	2.5	2.7	6.0%
- Administrative and operational services	1.3	2.2	77.5%
Total expenditure	28.1	51.6	83.7%
Surplus income/(expenditure)	7.2	6.0	-16.7%
Transfers and adjustments	0.7	(0.8)	-212.0%
Net increase/(decrease) in unspent resources	7.9	5.2	-34.0%

Note: Figures may not add up to totals given due to rounding.

Table 10

Programme expenditures from trust funds by country for 1997 and 1998
(Thousands of US dollars)

Country	Category a /	1997	1998	Per cent change
Africa region (sub-Saharan)				
Angola	A	33.8	368.3	990.1%
Benin	A	28.4	0.0	-100.0%
Burkina Faso	A	814.0	1,600.9	96.7%
Burundi	A	(33.3)	0.1	-100.3%
Cape Verde	A	0.8	0.0	-100.0%
Chad	A	(21.7)	0.0	-100.0%
Cote d'Ivoire	A	0.0	631.6	
Eritrea	A	203.9	(204.9)	-200.5%
Ethiopia	A	1,641.3	876.5	-46.6%
Gambia	A	21.9	27.1	23.7%
Ghana	A	132.3	810.9	512.8%
Guinea	A	520.7	5.7	-98.9%
Guinea-Bissau	A	(35.0)	0.0	-100.0%
Malawi	A	305.4	1,063.2	248.1%
Mozambique	A	4,331.6	2,784.8	-35.7%
Niger	A	267.0	366.7	37.3%
Nigeria	A	0.0	249.9	
South Africa	A	283.8	31.9	-88.8%
Uganda	A	17.8	1,706.1	9492.1%
United Republic of Tanzania	A	652.9	2,543.2	289.5%
Zambia	A	167.9	6.7	-96.0%
Subtotal category A		9,333.7	12,868.7	37.9%
Namibia	B	79.6	83.2	4.4%
Zimbabwe	B	129.1	30.5	-76.4%
Subtotal category B		208.7	113.7	-45.5%
Country trust funds total		9,542.4	12,982.4	36.0%
Regional trust funds total		0.0	188.3	
Africa (sub-Saharan) regional grand total		9,542.4	13,170.7	38.0%
Arab States and Europe				
Egypt	A	260.4	284.2	9.2%
Yemen	A	46.1	624.9	1254.2%
Subtotal category A		306.5	909.1	196.6%
Algeria	B	267.3	40.4	-84.9%
Lebanon	B	0.0	547.2	
Morocco	B	119.8	254.3	112.3%
Syrian Arab Republic	B	2.6	338.8	12765.2%
Tunisia	B	187.1	121.3	-35.2%
Subtotal category B		576.8	1,302.0	125.7%
Romania	T	627.6	(35.7)	-105.7%
Occupied Palestinian Territories	O	37.4	259.7	595.2%
Oman	O	3.7	1.9	-50.3%
Subtotal other countries		41.1	261.5	536.3%
Country trust funds total		1,551.9	2,437.0	57.0%
Regional trust fund total		367.6	128.5	-65.0%
Arab States and Europe regional grand total		1,919.6	2,565.5	33.6%

Table 10 (continued)

Programme expenditures from trust funds by country for 1997 and 1998
(Thousands of US dollars)

Country	Category a/	1997	1998	Per cent change
Asia and the Pacific				
Bangladesh	A	5,046.9	18,992.9	276.3%
Cambodia	A	100.8	20.9	-79.3%
India	A	0.0	17.3	
Kiribati	A	8.6	41.1	377.9%
Lao People's Democratic Republic	A	8.1	(0.1)	-101.2%
Maldives	A	144.9	52.0	-64.1%
Nepal	A	820.4	717.1	-12.6%
Pakistan	A	1,405.8	2,752.6	95.8%
Samoa	A	45.7	50.9	11.2%
Solomon Islands	A	101.8	0.0	-100.0%
Tuvalu	A	14.7	0.0	-100.0%
Vanuatu	A	10.3	0.0	-100.0%
Subtotal category A		7,708.0	22,644.8	193.8%
Fed. States of Micronesia	B	2.3	83.3	3568.3%
Papua New Guinea	B	31.2	0.0	-100.0%
Philippines	B	2,031.7	1,363.5	-32.9%
Viet Nam	B	545.4	1,811.1	232.1%
Subtotal category B		2,610.5	3,257.9	24.8%
Fiji	C	98.7	261.1	164.7%
Sri Lanka	C	189.2	948.9	401.5%
Subtotal category C		287.9	1,210.1	320.3%
Central Asian countries	T	752.3	542.8	-27.8%
Cook Islands	O	61.8	101.7	64.7%
Marshall Islands	O	24.8	0.0	-100.0%
Pacific Multi-islands	O	85.0	0.0	-100.0%
Palau	O	66.1	2.4	-96.3%
Tonga	O	44.0	130.0	195.4%
Subtotal other countries		281.6	234.2	-16.8%
Country trust funds total		11,640.4	27,889.8	139.6%
Regional trust funds total		266.9	1,451.5	443.8%
Asia and the Pacific regional grand total		11,907.3	29,341.3	146.4%
Latin America and the Caribbean				
Haiti	A	424.5	439.1	3.4%
Nicaragua	A	745.7	386.4	-48.2%
Subtotal category A		1,170.2	825.5	-29.5%
Bolivia	B	255.1	488.8	91.6%
El Salvador	B	110.6	241.5	118.4%
Guatemala	B	0.0	140.9	
Honduras	B	4.2	155.5	3633.4%
Jamaica	B	89.0	169.4	90.3%
Peru	B	0.3	0.0	-100.0%
Subtotal category B		459.1	1,196.1	160.5%
Costa Rica	C	0.0	23.1	
Cuba	C	0.0	5.0	
Subtotal category C		0.0	28.1	
Turks and Caicos Islands	O	3.5	0.0	-100.0%
Country trust funds total		1,632.8	2,049.8	25.5%
Regional trust funds total		267.8	265.4	-0.9%
Latin America and the Caribbean regional grand total		1,900.6	2,315.2	21.8%

Table 10 (continued)

Programme expenditures from trust funds by country for 1997 and 1998
(Thousands of US dollars)

Summary	Category a_/	1997	1998	Per cent change
Regional projects		902.4	2,033.8	125.4%
Category A		18,518.4	37,248.1	101.1%
Category B		3,855.2	5,869.7	52.3%
Category C		287.9	1,238.2	330.1%
Countries with economies in transition		1,379.9	507.1	-63.2%
Other countries		326.2	495.7	52.0%
Country & regional subtotal		**25,269.9**	**47,392.7**	**87.5%**
Interregional		**2,838.8**	**4,238.1**	**49.4%**
Trust funds grand total b_/		**29,108.7**	**51,630.8**	**83.7%**

a_/ Categorization of countries into group A, group B, group C, group T (countries with economies in transition) and group O (other countries) as defined in DP/FPA/1996/15.

b_/ Includes administrative and operational services (AOS) costs paid to United Nations agencies amounting to $102,768 in 1997 and $233,927 in 1998. Support costs paid to UNFPA totaled $1,157,720 in 1997 and $2,001,500 in 1998.

Table 11

Historical financial summary

Regular resources income, expenditures and reserves for 1989-1998

(Millions of US dollars)

Year	Total new regular resources a_/	Total expenditures b_/	Addition to reserves	Transfer to/from other funds	Resource surplus/ (deficit)	Unspent programme resources at year end c_/	Balance of Reserves	Total reserves and unspent resources
1989	185.2	203.6	5.0	-	(23.4)	8.5	45.0	53.5
1990	212.4	221.3	-	-	(8.9)	(0.4)	45.0	44.6
1991	224.0	229.1	-	-	(5.1)	(5.5)	45.0	39.5
1992	238.2	193.6	5.5	-	39.1	33.6	50.5	84.1
1993	219.6	203.5	2.5	-	13.6	47.2	53.0	100.2
1994	265.3	274.4	5.0	-	(14.1)	33.1	58.0	91.1
1995	312.6	312.1	10.0	-	(9.5)	23.7	68.0	91.7
1996	308.8	300.3	-	5.0	3.5	27.2	68.0	95.2
1997	289.7	303.6	-	1.7	(15.6)	11.5	68.0	79.5
1998	280.6	304.1	(7.0)	0.0	(16.5)	(4.9)	54.5	56.1

Note: Figures may not add up to totals due to rounding.

a_/ Total new regular resources include income from contributions, cost-sharing, interest and miscellaneous income.

b_/ Expenditure for 1997 includes the provision for write-off of non-convertible currencies, $30,000.

c_/ In 1998, the resource deficit for regular resources (not including cost-sharing) totaled $6.5 million and the balance of cost-sharing resources totaled $1.5 million. The regular resource deficit was financed by a drawdown from the operational reserve.

Table 12

Project expenditures, agency support costs and biennial support budget costs, 1989-1998
(Millions of US dollars)

Year	Project Expenditures	Agency Support Costs			Biennial Support Budget Costs		Total expenditures
		UN	UNFPA a_/	NGOs	Headquarters	Field Offices b_/	
1989	157.4	10.9	2.0	1.2	20.5	11.6	203.6
1990	168.9	10.9	2.4	1.3	22.2	15.6	221.3
1991	171.8	11.1	2.2	1.7	23.6	18.7	229.1
1992 c_/	128.2	17.5	4.3	1.0	23.8	18.8	193.6
1993 c_/	134.3	15.1	7.4	1.6	24.6	20.5	203.5
1994 c_/	201.4	15.7	10.5	1.6	23.4	21.8	274.4
1995 c_/	230.9	18.1	11.6	1.3	24.8	25.4	312.1
1996 c_/	216.5	17.1	12.7	1.3	25.2	27.6	300.3
1997 c_/	214.4	16.6	13.0	1.4	26.6	29.7	303.8
1998 c_/	216.6	15.3	14.6	1.5	24.3	31.2	303.4

Source: UNFPA year-end Audited Financial Statements for 1989 to 1997, and Unaudited Financial Statements for the year 1998.

a_/ This category comprises, inter alia, support costs to UNFPA for procurement services provided and overhead charges assessed by UNFPA to Government-executed projects. Beginning with the biennium 1986-1987, these support cost credits have been applied to to the support budget as approved by the Governing Council in decision 86/35, paragraph 10. (In previous years these costs were included under programme expenditures.)

b_/ In 1985, and prior years, all field costs were included in programme expenditures. Beginning with the biennial support budget for 1986-1987 the support budget expenditure is net of credits reported in footnote 2 of the text (see para. 12). In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the support budget, and all other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988, all field office costs are included in the support budget.

c_/ The current successor support-cost arrangements began in 1992. A breakdown of technical support services (TSS) costs and administrative and operational services (AOS) costs for United Nations agencies, UNFPA and NGOs, including intergovernmental institutions and other agencies, is contained in table 6.

Table 13

Biennial support budget costs as a percentage of total income and total expenditure 1989-1998
(Millions of US dollars)

Year	Biennial Support Budget (B.S.B.) a_/			Total income	B.S.B. costs as a percentage of total income	Management and Administration costs as a percentage of total income	Total expenditures	B.S.B. costs as a percentage of total expenditure	Management and Administration costs as a percentage of total expenditure
	Management and Administration (Net)	Programme Support Services	Total b_/						
1989	11.5	20.6	32.1	185.2	17.3	6.2	203.6	15.8	5.6
1990	12.4	25.4	37.8	212.4	17.8	5.8	221.3	17.1	5.6
1991	12.3	30.0	42.3	224.0	18.9	5.5	229.1	18.5	5.4
1992	13.1	29.5	42.6	238.2	17.9	5.5	193.6	22.0	6.8
1993	13.3	31.8	45.1	219.6	20.5	6.1	203.5	22.2	6.5
1994	11.0	34.2	45.2	265.2	17.0	4.1	274.4	16.5	4.0
1995	12.6	37.6	50.2	312.6	16.1	4.0	312.1	16.1	4.0
1996	13.3	39.5	52.8	308.8	17.1	4.3	300.3	17.6	4.4
1997	15.3	43.0	58.3	289.7	20.1	5.3	303.6	19.2	5.1
1998	11.8	43.7	55.5	280.6	19.8	4.2	304.1	18.2	3.9

Source: UNFPA year-end Audited Financial Statements for 1989 to 1997, and Unaudited Financial Statements for the year 1998.

a_/ See paragraph 12, footnote 3.

b_/ In 1985, and prior years, all field costs were included in programme expenditures. Beginning with the biennial support budget for 1986-1987 the support budget expenditure is net of credits reported in footnote 2 of the text (see para. 12). In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the support budget, and all other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988, all field office costs are included in the support budget.

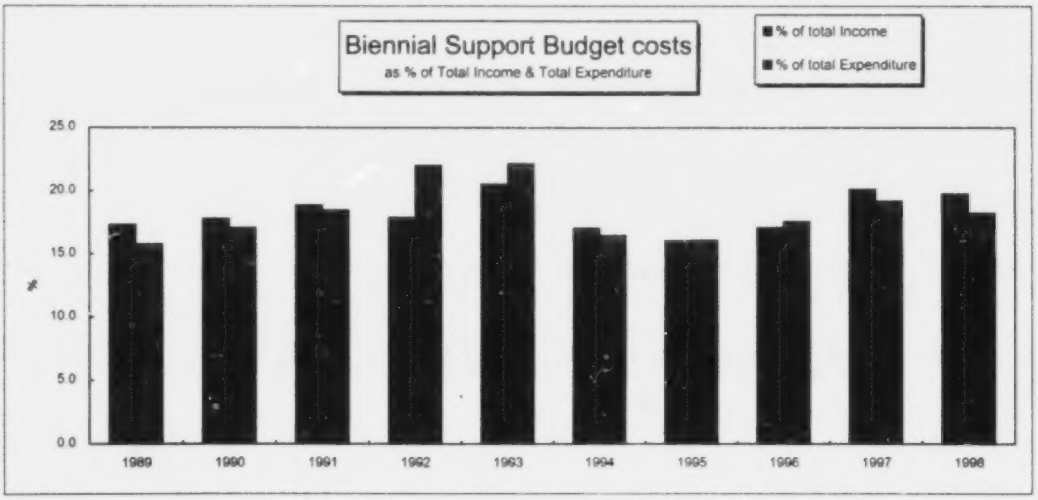


Table 14

Income and expenditure under UNFPA trust funds, 1989 - 1998
(Millions of US dollars)

Year	Total income a_/	Programme expenditure b_/	Support costs paid to UNFPA c_/	Total Expenditure
1989	7.3	6.1	0.1	6.2
1990	11.8	11.1	0.2	11.3
1991	8.2	11.3	0.2	11.5
1992	43.1	38.2	1.6	39.8
1993	26.6	17.3	0.5	17.8
1994	63.9	57.0	2.8	59.8
1995	33.1	31.8	1.5	33.3
1996	49.3	31.6	1.5	33.1
1997	36.0	27.0	1.2	28.1
1998	56.9	49.6	2.0	51.6

Source: UNFPA year-end Audited Financial Statements for 1989 to 1997, and Unaudited Financial Statements for the year 1998.

a_/ Includes transfers and adjustments (see tables 1 and 9).

b_/ Includes administrative and operational services (AOS) costs paid to United Nations executing agencies of $77,110 in 1996 and $102,769 in 1997.

c_/ Includes UNFPA income derived from support costs charged to trust funds for the execution of projects administered by UNFPA.

Figure 1

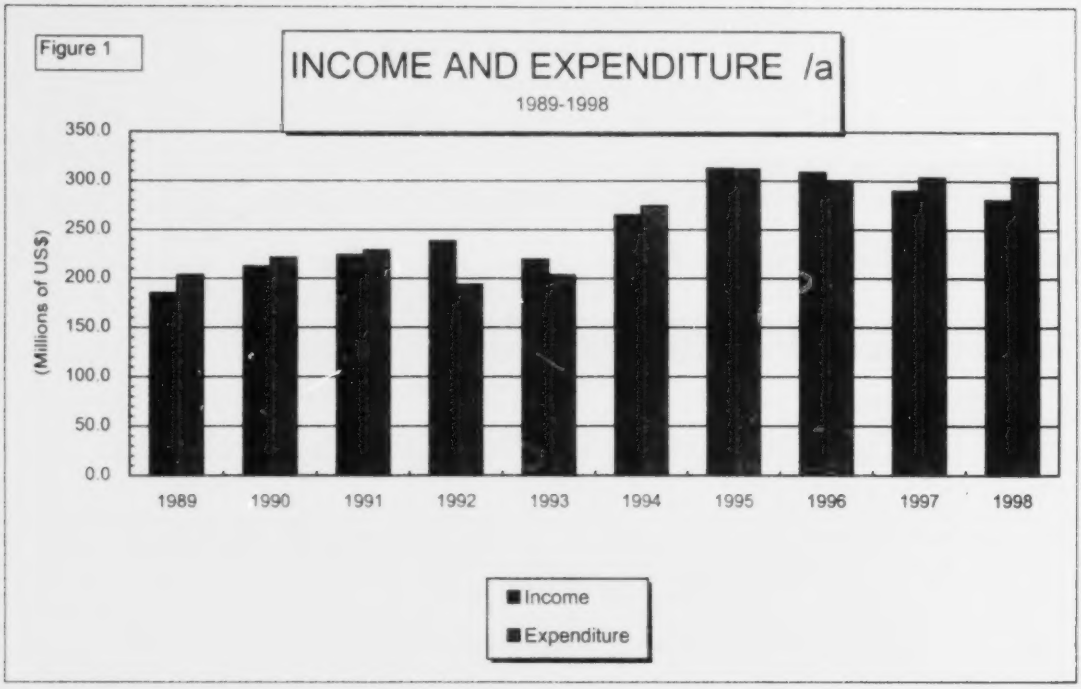


Figure 2

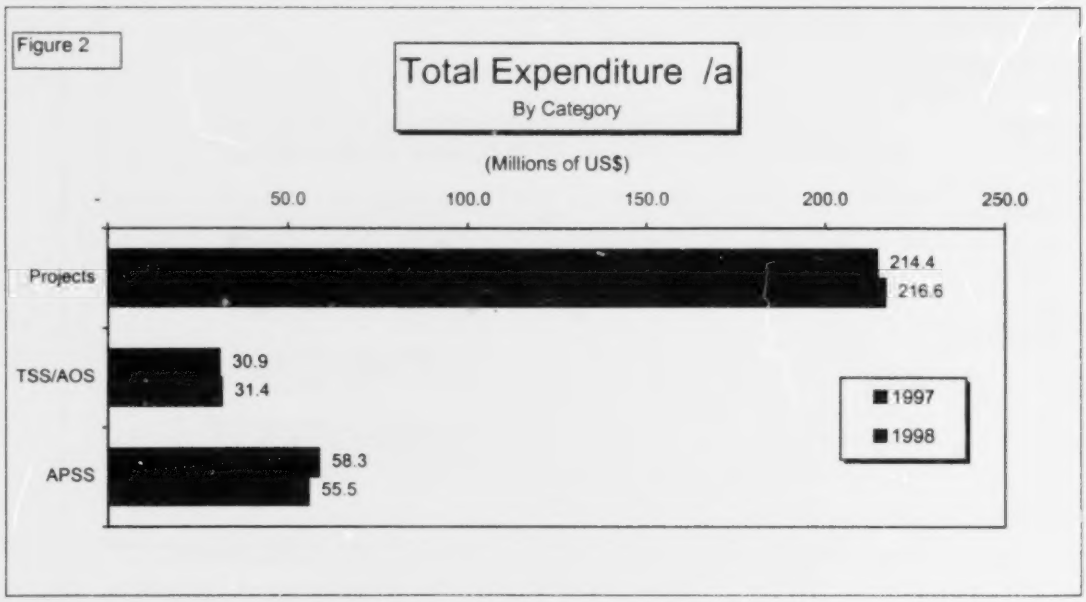


Figure 3

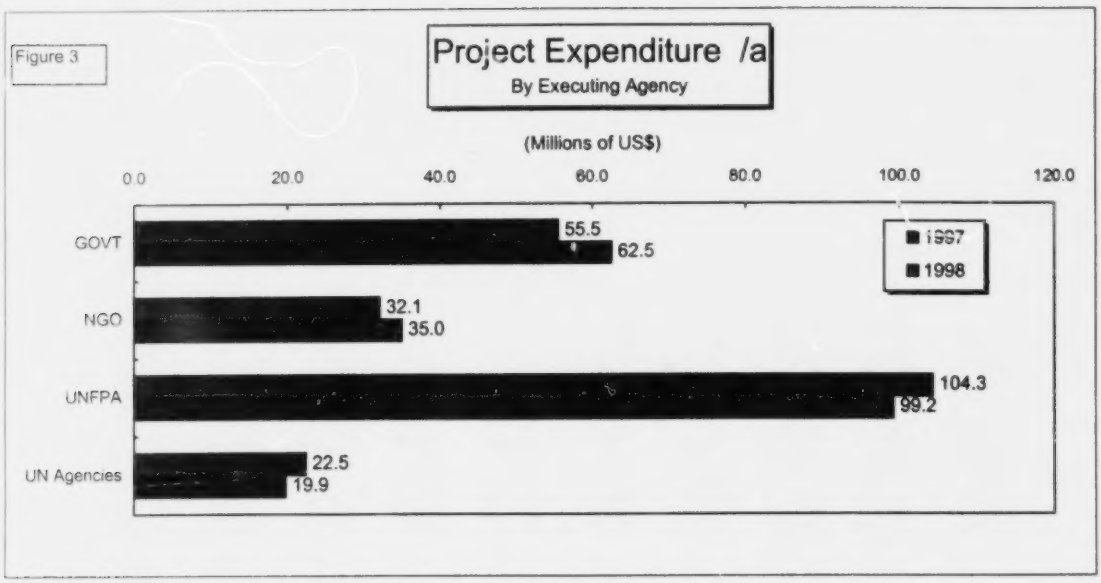


Figure 4

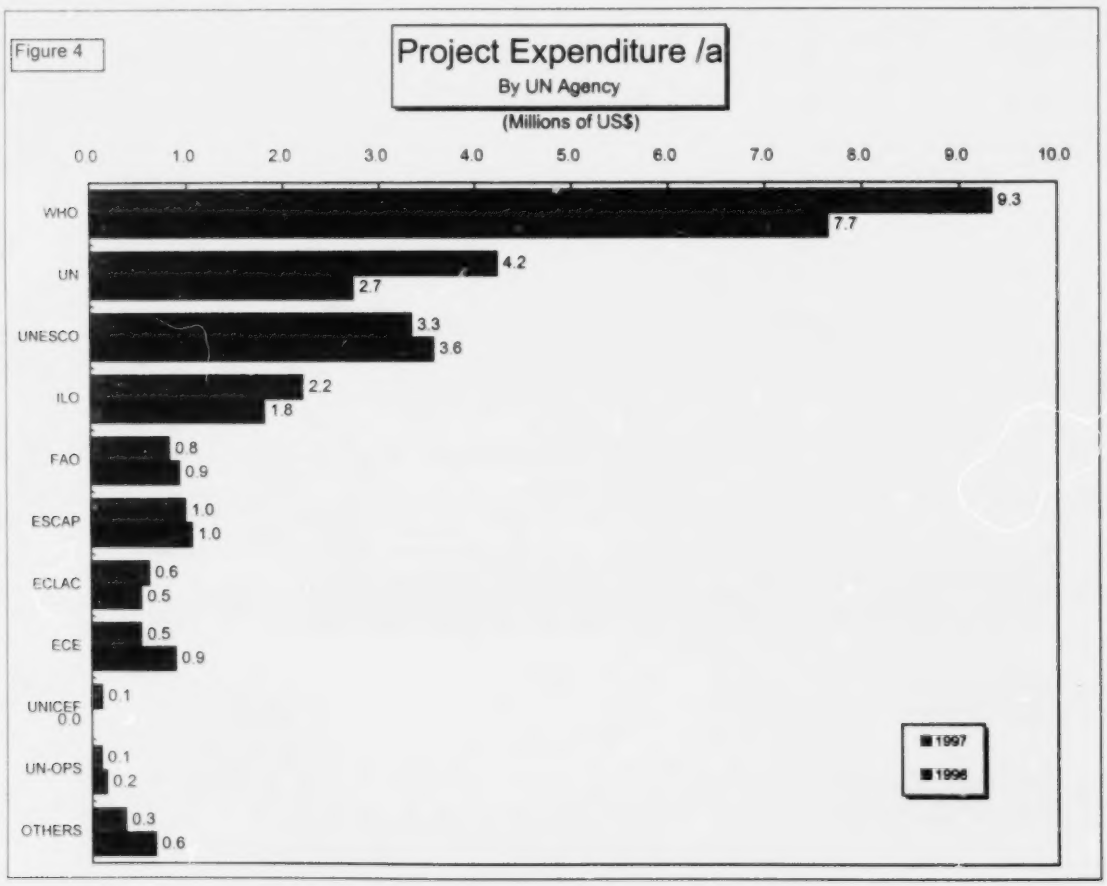


Figure 5

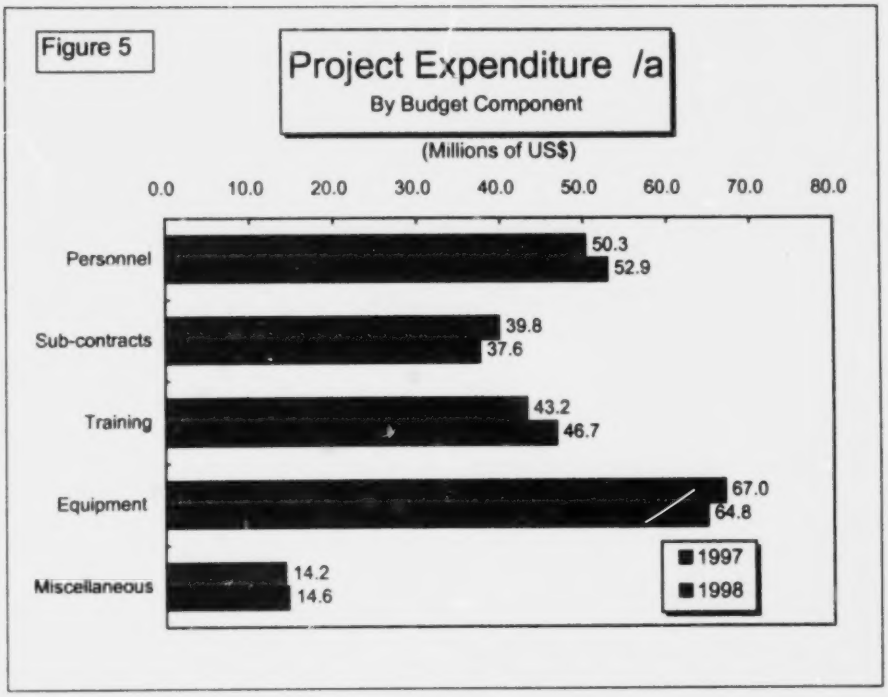
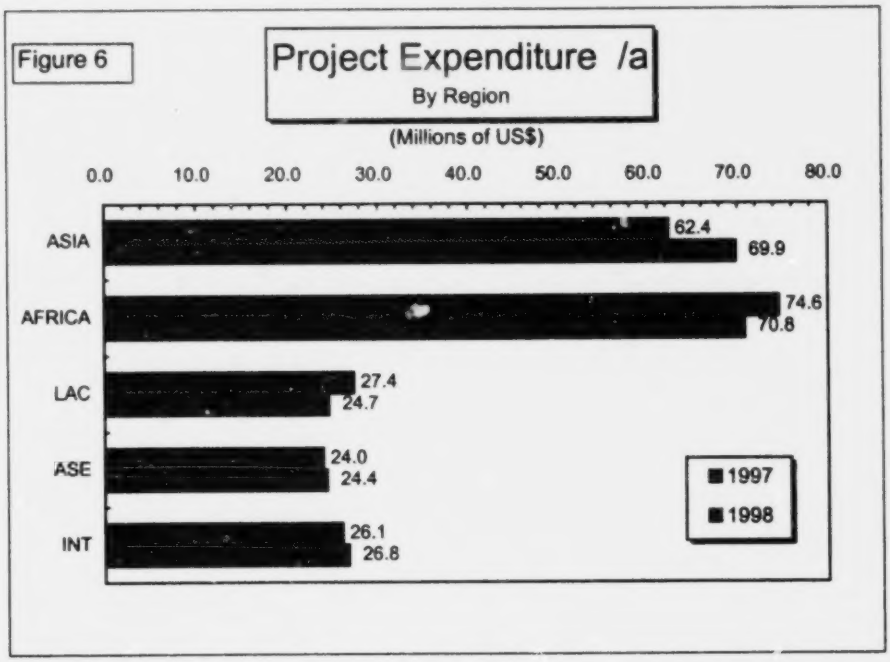


Figure 6



/a Figures 1 through 6 relate to UNFPA regular resources only

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UNITED NATIONS POPULATION FUND

ESTIMATES FOR THE BIENNIAL SUPPORT BUDGET FOR 2000-2001

Report of the Advisory Committee on Administrative and Budgetary Questions

I. INTRODUCTION

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Executive Director on the estimates for the biennial support budget for 2000-2001 (DP/FPA/1999/11). During its consideration of the report, the Committee met with the Executive Director and her colleagues, who provided additional information.

2. As indicated in paragraph 2 of the report, the proposed biennial budget for 2000-2001 has been prepared in accordance with the common format and guidelines approved by the Executive Board in decisions 97/6 and 99/3 on the harmonized presentation of budgets of UNDP, UNFPA and UNICEF. The Advisory Committee notes that efforts have been made to improve the presentation of the report, implementing many of its previous recommendations. The Committee welcomes the additional information submitted to it with the budget estimates. In the view of the Committee, however, the report still requires some further refinements, as indicated below. The Committee requests that, in future, the budget document include a brief indication of the implementation and follow-up of its recommendations.

/...

3. The Committee notes that an attempt has been made to present shorter and more focused narratives. Nonetheless, in the Committee's opinion the executive summary contains a great amount of detail that could have been explained in the main part of the report. What could be inferred from the tables and pie charts should not be repeated in the narratives (e.g., paragraphs 49-53, tables 3 and 4 and pie charts B and C). Key issues, such as providing a comprehensive view of staffing of field offices support budgets in relation to country programmes and activities and spending levels should have been explained in a clearer manner. The Committee requests that, in the next budget submission, this information for the UNFPA field offices be presented in a comprehensive manner, as an annex to the budget report. This may be organized in a similar manner, as that shown in document E/ICEF/1999/AB/L.7, annex III, for the biennial support budget of UNICEF.

Resources income

4. Table 1 of the report shows that for the biennium 2000-2001 total projected resources would amount to $693.7 million, as compared with planned resources of $773.1 million for the biennium 1998-1999, reflecting a 10.3 per cent decrease. For the biennium 2000-2001, regular resources are projected at $621.0 million and other resources at $72.7 million, as compared with regular resources of $720.0 million and other resources of $53.1 million planned for the biennium 1998-1999. Upon request, the Advisory Committee was provided with a revised total resource projection for 1998-1999 of $600.0 million ($533.9 million of regular resources and $66.1 million of other resources), reflecting a decrease of 22.5 percent, as compared with the initial total resource projection for 1998-1999 of $773.1 million (see table 1 of DP/FPA/1999/11 and table 3 of DP/FPA/1997/14). The Committee was informed that other resources income include contributions from private foundations, such as UNFIP, Gates, Hewlett, Rockefeller and others, amounting to $15.7 million in 1998-1999.

5. The Advisory Committee recalls that, as indicated in its reports DP/1995/43, paragraph 4 and DP/FPA/1997/15, paragraphs 8-9, UNFPA income projections have not always materialized fully, and that, consequently, given the rate of growth in resources and in the administrative and programme support budgets of the Fund in recent years, steps should be taken by UNFPA to contain its administrative costs. In this connection, the Advisory Committee welcomes the information provided in paragraphs 29-30 of the budget report. The Committee notes that cost-saving measures include shorter missions and more restricted travel expenditure, reductions in consultancies, fewer publications and restrictions or delays in replacement of equipment. The Committee was provided with an anticipated expenditure for the 1998-1999 support budget of $133.5 million gross ($112.9 million net), reflecting a projected reduction of $9.7 million gross ($14.7 million net), as compared with the approved budget of $143.2 million gross ($127.6 million net) (see annex I to this report).

6. The Advisory Committee notes from paragraph 33 of the budget report that "given current income constraints, and pending the completion of ICPD+5 review process, the full implications of the review have not been reflected in the budget." The Committee sought clarification on the matter and was informed that UNFPA would like to be prudent in the biennium 2000-2001, as regards the support budget. While the full implications of the outcome of ICPD+5 for UNFPA will be known in the future, the Fund is not planning to revise the budget request unless there is a significant increase in its income.

II. BIENNIAL SUPPORT BUDGET ESTIMATES FOR 2000-2001

7. As shown in table 1 of the report, under regular resources, the support budget estimates for 2000-2001 amount to $149.4 million gross ($127.4 million net), as compared to $143.3 million gross ($127.5 million net) for the support budget for 1998-1999. Estimated income and adjustments to the support budget mounts to $22 million (including $4 million of staff tax reimbursements) for 2000-2001, as compared to estimated income to the support budget of $15.7 million (including $3.8 million of staff tax reimbursements) for 1998-1999.

8. The Advisory Committee notes from table 1, footnote c, that UNFPA has included in the income estimates to the biennial budget the amounts needed to refund staff members for income taxes levied by a Member State on staff members, in respect to income they receive from the organization. In this connection, the Committee recalls that, as with the support budgets of UNDP and UNICEF, it had also endorsed this procedure for the presentation of the UNFPA support budget (DP/FPA/1997/15, paragraph 14). Accordingly, these organizations would charge the equivalent of the amount needed to refund staff members for income taxes levied by Member States to the voluntary contributions of the countries concerned and credit the biennial budget in the same amount. Prior to the introduction of the procedure, for these voluntary-funded organizations, which do not have a tax-equalization fund, the amounts that were reimbursed for taxes levied by Member States were a direct charge to the biennial budget, as staff cost. Thus, these were charges to the voluntary contributions as a whole, without any corresponding offset to their biennial support budgets (see DP/1997/CRP.9 and DP/1997/23, paragraph 61). The Committee agreed that the introduction of an accounting linkage with voluntary contributions of Member States that collect such income tax would allow for a more appropriate presentation of the net biennial budget costs (DP/1997/31, paragraph 11, E/ICEF/1998/AB/L.2, paragraph 32).

9. Upon inquiry, the Advisory Committee was informed that, for 1999, UNFPA will not receive a contribution from a major donor country of the Fund. As UNFPA reimburses staff members that are citizens and legal residents of this major donor country for income taxes levied by this donor, in respect of the income they receive from the organization, the Committee notes

that it will not be possible for UNFPA to follow the agreed procedure to deduct the amount needed to refund staff members from this major donor's contribution and credit the support budget in the same amount.

10. As reported in the interim financial statements for the biennium 1998-1999 for the twelve months ended 31 December 1998, the amount of income tax paid by UNFPA totalled $2.0 million with respect to UNFPA staff members who are citizens or legal residents of the United States. The Advisory Committee was informed that to maintain consistency for the biennium, UNFPA has made the decision to defer implementation of this aspect of harmonization. Thus, the amount of income tax reimbursed is shown as staff cost expenditure under the support budget and the contributions are not reduced. For the biennium 2000-2001, the Committee was informed that the staff tax reimbursements, budgeted under staff costs, would amount to $3.7 million.

11. As indicated in paragraph 60 and table 2 of the report, for the biennium 2000-2001, the Executive Director proposes a volume increase of $1.3 million to continue to strengthen the Fund's country office network through the addition of 46 new local posts and operational expenses in certain country offices. As shown in the table of paragraph 61 the total proposed posts in country offices would increase from 730 posts approved for the biennium 1998-1999 to 776 proposed for the biennium 2000-2001. Upon request, the Advisory Committee was provided with the breakdown of the additional proposed local posts, by country office and post level, including the current established posts for the biennium 1998-1999 (see annex II to this report).

12. The Advisory Committee recalls that UNFPA field infrastructure under the biennial support budget has expanded rapidly in recent years (see DP/FPA/1997/15, paragraphs 18-21). The Committee was provided with the staffing trends of the Fund from 1988 to 2001 (see annex III to this report).

13. Although the Advisory Committee has no objection to the proposed expansion of field offices mentioned in paragraph 11 above, the Committee trusts that the filling of these new local posts will take into account the actual resource situation of the Fund in 2000-2001, as well as the vacancy rates in other field offices. In the view of the Committee, UNFPA should explore the possibility of making further economies in other offices to accommodate the new request. The Committee believes that with the introduction of new technologies at headquarters and in the field, together with coordinated simplification of procedures, the current number of secretaries and other clerical posts may no longer be required. The Committee requests that this issue be reviewed and reported in the context of the next budget submission. In this connection, the Committee notes from paragraph 29 that UNFPA will maintain a vacancy rate of internationally recruited staff of 6 per cent in the biennium 2000-2001, instead of 4 per cent used for the 1998-1999 budget. Upon inquiry, the Committee was informed that the ranges of actual vacancy rates

in 1998 were 11-14 per cent for international recruited staff and 7-11 per cent for locally recruited staff. For 1999 the projected vacancy rates are in the ranges of 9-10 per cent for internationally recruited staff and 11-14 per cent for locally recruited staff.

14. In paragraph 69, the Executive Director proposes a volume increase of $1 million to increase the capacity of the UNFPA internal audit function. The proposal includes the addition of three posts to two posts already established in the UNFPA Internal Audit Section of the UNDP Office of Audit and Performance Review (OAPR) and the increased participation of UNFPA in UNDP's regional service centres. The Advisory Committee has no objection.

15. The Advisory Committee notes from tables 1 and 3 that the proposed biennial budget of $149.4 million gross represents 21.5 per cent gross of the total resource projection of $693.7 million for 2000-2001. The Committee notes that the proportion of resources for the administration and support of the Fund's programme continue to be high in relation to its programme delivery. Furthermore, the Committee notes from table 3 that the proportion of resources of the headquarters component of the budget increases from 48.7 per cent in 1998-1999 to 49.7 per cent in 2000-2001.

16. In the light of the overall modest increase in UNFPA's income in recent years, the Committee reiterates its recommendation that UNFPA should continue to contain its administrative and programme support costs at headquarters and in the field.

17. The Advisory Committee notes from paragraphs 35-36 of the report that in the biennium 2000-2001 UNFPA will participate in the plan of the United Nations Development Group (UNDG), sub-group on common premises and services, for further establishment of common premises in the field. According to the plan endorsed by the four organizations participating in the establishment of the United Nations Houses (i.e., UNDP, UNICEF, UNFPA and the World Food Programme), 15 United Nations Houses would be established by 2004 (DP/1999/CRP.5, paragraph 22). The Committee was informed that UNFPA's share of the costs in the budget for the evaluation of potential projects, planning, management and oversight of the programme is estimated at about $250,000 for the biennium 2000-2001.

18. Costs related to the implementation of projects on common premises would be covered by each participating organization according to the amount of space it may occupy and the actual costs for one-time items. UNFPA plans to fund its share in this category of expenditure from its existing reserve fund for field accommodation established in 1991. For the biennium 2000-2001, UNFPA estimates its share in these capital costs to be about $2.2 million. The Committee agrees with the view that the many advantages offered by the establishment of common premises under the United Nation House, such as security, safety and opportunity for agreements on common

services, may offset, in the long run, the high initial capital expenditure, leading to a better long-term arrangement in the field.

19. As indicated in paragraphs 77 and 118 and table II, provision for operating expenses at headquarters for 2000-2001 amount to $4,081,900, reflecting an increase of 16.5 per cent, as compared with the appropriation of $3,502,700 approved for 1998-1999. The Advisory Committee notes that the increase reflects the impact of the renewal of the New York premises lease and the inflation adjustment. The gross rental cost will increase from the existing $20 per square foot to $36 per square foot of rentable space.

20. The Advisory Committee notes from paragraph 39 that UNFPA intends to upgrade and integrate all its computer systems currently in use, with an estimated cost of between $4.4 million and $5.7 million. UNFPA intends to seek contributions in cash or in kind to enable it to proceed with the development of the system; however, if donor responses to UNFPA's request are insufficient, UNFPA will consider utilizing programme funds for this purpose. The Advisory Committee is of the view that funds required for the funding of information technology activities should be budgeted under the biennial support budget. The Committee recommends that in its next budget submission UNFPA assess the appropriate level of resources to be invested in information technology, ascertaining, as well, the potential benefits to be gained from such investments.

ANNEX 1

UNFPA

1998-1999 B.S.B. projected expenditure and comparison with appropriations

(in thousands of US dollars)

	Projected 98-99 Expenditure	Approved 98-99 Appropriation	Potential unencumbered balance (1)
Headquarters			
Posts	47,667.3	47,556.7	110.6
Other staff costs	617.3	586.1	31.2
Consultants	1,297.4	678.0	619.4
Travel	1,864.6	2,143.1	(278.5)
Operating expenses	9,222.5	10,136.7	(914.2)
Furniture and Equipment	525.6	1,069.1	(543.5)
Reimbursements	7,966.9	7,601.5	365.4
Sub-Total	**69,161.5**	**69,771.2**	**(609.7)**
Field Offices			
Posts	45,703.5	51,912.4	(6,208.9)
Other staff costs	1,083.9	949.0	134.9
Consultants	-	-	-
Travel	1,923.1	2,495.9	(572.8)
Operating expenses	11,693.0	14,646.0	(2,953.0)
Furniture and Equipment	3,952.7	3,481.0	471.7
Reimbursements	-		-
Sub-Total	**64,356.2**	**73,484.3**	**(9,128.1)**
Total			
Posts	93,370.8	99,469.1	(6,098.3)
Other staff costs	1,701.2	1,535.1	166.1
Consultants	1,297.4	678.0	619.4
Travel	3,787.7	4,639.0	(851.3)
Operating expenses	20,915.5	24,782.7	(3,867.2)
Furniture and Equipment	4,478.3	4,550.1	(71.8)
Reimbursements	7,966.9	7,601.5	365.4
Grand Total (Gross)	**133,517.7**	**143,255.5**	**(9,737.8)**
Less: Credit	20,634.0	15,707.0	4,927.0
Grand Total (Net)	**112,883.7**	**127,548.5**	**(14,664.8)**

(1) Negative figures in this column represent potential under-expenditures

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ANNEX II

Proposed total field staffing requirements for the biennium 2000-2001

Region/country	Established posts as of 1998-1999									Additional requirements 2000-2001					
	International staff			*Local staff*					*Total*	*Local staff*					*Total*
	UNFPA		Total	NPA				Total	Total	NPA				Total	Total
	Rep	IPO	Int'l.	NPO	NAF	NS&C	Other	Local	Staff	NPO	NAF	NS&C	Other	Local	Staff
Africa (sub-Saharan)															
Benin	1	0	1	1	2	1	3	7	8	1	1	1	-1	2	2
Burundi	1	0	1	2	1	2	2	7	8		1			1	1
Chad	1	0	1	1	2	1	1	5	6	1		1		2	2
Cote d'Ivoire	1	0	1	2	2	1	2	7	8			1		1	1
Gabon	0	0	0	1	1	1	0	3	3				1	1	1
Madagascar	1	1	2	2	2	3	3	10	12			1		1	1
Mali	1	0	1	2	2	2	3	9	10	1				1	1
Mauritania	1	0	1	2	1	1	1	5	6		1			1	1
Nigeria	1	1	2	3	2	5	2	12	14		1			1	1
Rwanda	1	0	1	2	2	1	1	6	7				1	1	1
Senegal	1	1	2	2	3	3	3	11	13	1	-1			0	0
Uganda	1	1	2	2	2	2	2	8	10	1	1		1	3	3
United Republic of Tanzania	1	1	2	2	2	3	3	10	12				1	1	1
Zaire	1	0	1	2	1	2	1	6	7		1	-1	1	1	1
Zambia	1	0	1	2	1	1	1	5	6			1	1	2	2
Zimbabwe	1	0	1	2	2	1	2	7	8			1		1	1
Total - Africa (sub-Saharan)										5	5	5	8	20	20
Arab States and Europe															
Bosnia Herzegovina	0	0	0	0	0	0	0	0	0	1		1		2	2
Ukraine	0	0	0	0	0	0	0	0	0	1		1		2	2
Total - Arab States and Europe										2	0	2	0	4	4
Asia and the Pacific			0												
Azerbaijan	0	0	0	1	0	1	0	2	2		1			1	1
Cambodia	1	1	2	1	2	2	1	6	8		1		1	2	2
India	1	1	2	2	4	4	3	13	15	1				1	1
Islamic Republic of Iran	1	0	1	2	2	2	1	7	8	1	-1			0	0
Kazakhstan	0	0	0	1	0	1	0	2	2		1			1	1
Kyrgyzstan	0	0	0	1	0	1	0	2	2		1			1	1
Lao People's Dem. Republic	1	0	1	1	1	1	1	4	5	1	1	1	1	4	4
Maldives	0	0	0	1	1	0	0	2	2		1			1	1
Mongolia	1	0	1	1	1	1	1	4	5		1			1	1
Nepal	1	0	1	2	2	4	5	13	14	1	-1		-1	-1	-1
Papua New Guinea	1	0	1	1	1	1	1	4	5	1				1	1
Tajikistan	0	0	0	1	0	1	0	2	2		1			1	1
Turkmenistan	0	0	0	1	0	1	0	2	2		1			1	1
Viet Nam	1	0	1	3	2	2	2	9	10		1			1	1
Total - Asia and the Pacific										5	8	1	1	15	15
Latin America & Caribbean			0												
Bolivia	1	1	2	1	2	2	1	6	8			1		1	1
Costa Rica	0	0	0	1	1	0	0	2	2			1		1	1
Honduras	1	0	1	1	1	2	1	5	6			1		1	1
Jamaica	1	0	1	2	1	4	1	8	9	1				1	1
Nicaragua	1	0	1	1	1	2	1	5	6		2			2	2
Venezuela	0	0	0	0	0	0	0	0	0	1				1	1
Total - Latin America & Caribbean										2	2	3	0	7	7
Grand Total										14	15	11	6	46	46

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ANNEX III

UNITED NATIONS POPULATION FUND

STAFFING TRENDS From 1988 To 2001

	1988-1989	1990-1991	1992-1993	1994-1995	1996-1997	1998-1999	2000-2001
HEADQUARTERS (Including Geneva)							
Professional	95	104	109	107	107	105	105
General Service	126	132	137	137	137	137	137
Subtotal	221	236	246	244	244	242	242
COUNTRY OFFICES							
International (Representatives and IPOs)	57	63	70	73	81	89	89
NPOs	72	93	112	124	141	156	170
Other Local Staff	274	302	373	396	453	485	517
Subtotal	403 a /	458	555	593	675	730	776
Total - Headquarters and Country Offices	624	694	801	837	919	972	1018
Percentage of Headquarters Staff	35.40%	34.00%	30.70%	29.20%	26.60%	24.90%	23.77%
Percentage of Country Offices Staff	64.60%	66.00%	69.30%	70.80%	73.40%	75.10%	76.23%

a_/ In 1988/89 the total of 403 field posts were included in the APSS budget. However, only the 57 international posts and 200 of the local posts were included as established posts. The remaining 146 local posts were approved as temporary posts.

b_/ Proposed staffing requirements (DP/FPA/1999/11)

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